PACIFIC POWER
A DIVISION OF PACIFICORP

825 NE Multnomah Street, Suite 2000
Portland, Oregon 97232

September 28, 2026

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398

RE: UM 1981(8)—Application for Reauthorization of Deferred Accounting for Costs Related to the Oregon Community Solar Program

PacifiCorp d/b/a Pacific Power submits for filing its Application for Reauthorization for Deferred Accounting for costs related to the Oregon Community Solar Program.

PacifiCorp respectfully requests that all communications related to this filing be addressed to:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: oregondockets@pacificorp.com

Joseph Dallas
Senior Attorney
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: joseph.dallas@pacificorp.com

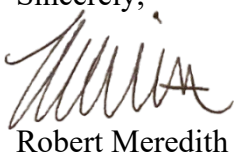
Additionally, PacifiCorp requests that all formal information requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Amira Thompson, State Regulatory Affairs Manager, at (503) 260-4420.

Sincerely,



Robert Meredith
Director, Regulation

Enclosures

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1981(8)

In the Matter of PACIFICORP d/b/a PACIFIC POWER Application for Approval of Deferred Accounting for Costs Related to the Oregon Community Solar Program.	**APPLICATION FOR REAUTHORIZATION FOR DEFERRED ACCOUNTING**

I. INTRODUCTION

In accordance with ORS 757.259(2)(e) and OAR 860-027-0300, PacifiCorp d/b/a Pacific Power (PacifiCorp) applies to the Public Utility Commission of Oregon (Commission) for an order reauthorizing deferral of start-up costs related to the Oregon Community Solar Program (CSP). PacifiCorp respectfully requests reauthorization for 12 months beginning September 29, 2026 (Deferral Period).

II. CONTACT INFORMATION

Communications regarding this application should be addressed to:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: oregondockets@pacificorp.com

Joseph Dallas
Senior Attorney PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: joseph.dallas@pacificorp.com

In addition, PacifiCorp requests that all data requests regarding this application be sent to the following:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232

Informal questions may be directed to Amira Thompson, State Regulatory Affairs Manager, at (503) 260-4420.

III. BACKGROUND

On November 27, 2018, PacifiCorp filed an application for approval to defer accounting costs related to the CSP, docket UM 1981. The Commission approved the application in Order No. 18-478.[1] PacifiCorp has filed for annual reauthorizations since Order No. 18-478, which have been approved by the Commission.[2]

IV. OAR 860-027-0300(3) AND (4) REQUIREMENTS

PacifiCorp respectfully requests reauthorization under ORS 757.259(2)(e) to establish and maintain a balancing account to record costs related to the CSP, along with related interest at the Modified Blended Treasury Rate, consistent with the treatment of interest rates described in Order No. 08-263 as modified by Order No. 10-279, for the Deferral Period.

As required by OAR 860-027-0300(3) and OAR 860-027-0300(4), PacifiCorp provides the following:

A. Description of Utility Expense

PacifiCorp seeks reauthorization to defer, for future amortization, the start-up costs of Community Solar. OAR 860-088-0160(1) defines start-up costs as:

[1] *In the Matter of PACIFICORP, dba PACIFIC POWER, Application for Approval to Defer Accounting Costs Related to the Oregon Community Solar Program*, Order No. 18-478 (Dec. 19, 2018).
[2] *See,* Order No. 20-057, to defer costs related to the CSP for the 12 months beginning November 28, 2019; Order No. 21-048, to defer costs related to the CSP for the 12 months beginning November 28, 2020; and Order No. 21-418, defer costs related to the CSP for the 12 months beginning September 29, 2021; Order No. 22-467, to defer costs related to the CSP for the 12 months beginning September 29, 2022; and Order No. 24-145, to defer costs related to the CSP for the 12 months beginning September 29, 2023.

1) Costs associated with the Program Administrator[3] and Low-Income Facilitator;[4] and
2) Each electric utility's prudently incurred start-up costs associated with implementing the Community Solar Program. These costs include, but are not limited to, costs associated with customer account information transfer and on-bill crediting and payment, but exclude any costs associated with the electric utility developing a Community Solar Program solar project.

PacifiCorp anticipates its start-up costs consisting of:

1) **Capital costs** consisting of billing system upgrade costs that were not otherwise captured in PacifiCorp's general rate case;
2) **Internal administration costs** which include internal program management, billing system operating costs, training and support for customer support representatives, and customer outreach costs;
3) **External administration costs** which include funding of the Program Administrator and Low-Income Facilitator; and
4) **Incremental subscribed energy costs,** which represent the difference in energy costs between the bill credit rate and cost of energy PacifiCorp would otherwise purchase.[5]

[3] The Program Administrator is a third-party directed by the Commission to administer the CSP.
[4] The Low-Income Facilitator's responsibilities are provided in OAR 860-088-0030.
[5] These costs were calculated in accordance with joint-utility methodology approved by Commission. *In the Matter of PUBLIC UTILITY COMMISSION OF OREGON, Investigation of Joint Utility Method for Calculating the Incremental Cost of Subscribed Energy In Community Solar Program,* Docket No. UM 2247*,* Order No. 22-310 (Aug. 26, 2022).

B. Reasons for Deferral

ORS 757.259(2)(e) allows the deferral of identifiable utility expenses in order to minimize the frequency of rate changes or the fluctuation of rate levels or to match appropriately the costs borne and benefits received by customers. ORS 757.386(7)(c) and OAR 860-088-0160(1) permit utilities to recover all start-up costs prudently incurred during the development or modification of Community Solar in electric company rates. In this application PacifiCorp seeks the use of a balancing account to match the costs borne and benefits received by customers.

C. Proposed Accounting

If this application is approved, PacifiCorp will record deferred Community Solar start-up costs by crediting Federal Energy Regulatory Commission (FERC) account 906, Customer Service and Informational Expenses, and other relevant FERC expense accounts, and debiting the Community Solar Start-Up Costs balancing account, in FERC Account 182.3, Other Regulatory Assets. The deferral balance will be reduced monthly by the amount collected under Schedule 207, Community Solar Star-Up Cost Recovery Adjustment. A carrying charge calculated at the current Modified Blended Treasury rate will be recorded each month on the deferral balance. If this application is denied, Community Solar start-up costs will remain in FERC account 906 and other relevant FERC expense accounts.

D. Estimate of Amounts

PacifiCorp estimates that its internal administration costs for Community Solar start-up will be $150,000 for the Deferral Period and does not anticipate any billing system upgrade (capital) costs during the Deferral Period. PacifiCorp estimates Program Administration team costs to be $897,125 over the Deferral Period based on its share

(39.5 percent) of the State of Oregon's contract with Energy Solutions, the Program Administrator.[6] Some portion of these costs will be paid by Community Solar Participants and Project Managers once community solar projects come online and begin billing, but the timing and magnitude of that contribution is uncertain at this time. PacifiCorp estimates the incremental subscribed energy costs for the Deferral Period to be $4,547,756, which includes twenty-three operational CSP projects, representing approximately 36.18 megawatts of capacity, four projects that have received OPUC certification but are not yet operational. The four projects not yet operational are currently in development and have self-identified Commercial Operation Dates (CODs) that fall within the Deferral Period. It is important to note that CSP projects may experience delays which could change the projected CODs. As a result, the actual incremental subscribed energy cost for the Deferral Period could vary significantly depending on the actual CODs for the projects.

Expected Community Solar Start-Up Costs ($000s)

	Deferral Period
PacifiCorp Administration Costs	$150
Billing IT Costs (Capital)	$0
Program Administration Team	$897
Incremental Subscribed Energy Costs	$4,548

E. Notice

A Notice of PacifiCorp's Application for Approval of Deferred Accounting for Costs Related to the Oregon Community Solar Program is included as Exhibit A. This notice will be served to the service list in dockets UE 433 and UE 470.

[6] *Community Solar Start-Up Cost Recovery and Remittance of Funds to the Program Administrator*, Order No. 19-122, Appendix A at 4 (Apr. 11, 2019).

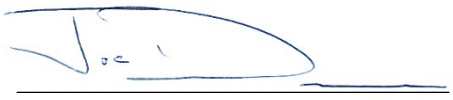
F. Description and Explanation of Entries in the Deferred Account to Date

At this time, the balance in the balancing account is approximately $8,055,385. Exhibit B provides the entries in the deferred account to date. The amounts recorded include the expenses for the program and the revenue received through Schedule 207.

V. CONCLUSION

PacifiCorp respectfully requests that the Commission authorize the company to continue deferring the Community Solar start-up costs, related amortization and interest beginning September 29, 2026.

Respectfully submitted this 28th day of September 2026.

By: 

Joseph Dallas
Assistant General Counsel
PacifiCorp d/b/a Pacific Power

EXHIBIT A

NOTICE

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1981(8)

In the Matter of PACIFICORP d/b/a PACIFIC POWER Application for Approval of Deferred Accounting for Costs Related to the Oregon Community Solar Program.	**NOTICE OF APPLICATION FOR REAUTHORIZATION OF DEFERRED ACCOUNTING**

On September 28, 2026, PacifiCorp d/b/a Pacific Power (PacifiCorp) filed an application with the Public Utility Commission of Oregon (Commission) for an order reauthorizing the Company to maintain a balancing account to record the deferral of start-up costs related to the Oregon Community Solar Program. The granting of this application will not authorize a change in rates but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding. To obtain a copy of the application, contact the following:

Oregon Dockets
PacifiCorp
825 NE Multnomah Street, Suite 2000
Portland, OR 97232
Email: oregondockets@pacificorp.com

Any person who wishes to submit written comments to the Commission must do so within 25 days of the date of PacifiCorp's application.

Respectfully submitted on September 28, 2026.

By: _____
Joseph Dallas
Assistant General Counsel

CERTIFICATE OF SERVICE

I certify that a true and correct copy of **PacifiCorp's Notice of Application for Reauthorization of Deferred Accounting** was served on the parties listed below via electronic delivery in compliance with OAR 860-001-0180.

Service List
UE 433

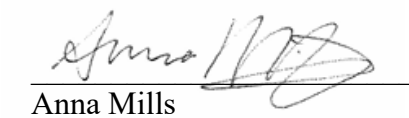
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Dated this 28th day of September, 2026.



Anna Mills
Coordinator, Regulatory Operations

CERTIFICATE OF SERVICE

I certify that a true and correct copy of **PacifiCorp's Notice of Application for Reauthorization of Deferred Accounting** was served on the parties listed below via electronic delivery in compliance with OAR 860-001-0180.

Service List
UE 470

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Dated this 28th day of September, 2026.

Anna Mills
Coordinator, Regulatory Operations

EXHIBIT B

OR Community Solar Program (CSP)
GL 187420

Interest MBTR rate will be recorded on the deferral balance

01/19-06/23	**2.92%**
07/23-Ongoing	**5.13%**

Period	Opening Balance	Adjustment	Deferred Admin Costs	Deferred Subscriber Energy	Amortization (Recovery)	Participant Usage Fees	Interest	Ending Balance	Interest Rate
		2019 TOTALS	***598,803.52***	***-***	***(106,426.43)***	***-***	***5,346.58***		
		2020 TOTALS	***1,314,181.22***	***-***	***(453,711.48)***	***-***	***25,551.71***		
		2021 TOTALS	***983,771.44***	***-***	***(468,950.01)***	***-***	***47,687.11***		
		2022 TOTALS	***1,169,125.13***	***-***	***(469,499.01)***	***(503.28)***	***61,856.51***		
		2023 TOTALS	***951,303.75***	***-***	***(886,701.66)***	***(2,361.45)***	***115,277.21***		
		2024 TOTALS	***1,250,479.50***	***523,168.23***	***(1,614,501.16)***	***(646.72)***	***144,737.14***		
		2025 TOTALS	***887,677.62***	***1,983,135.23***	***(1,572,269.40)***	***(39,062.02)***	***222,027.84***		
Jan-26	4,712,739.72		82,636.86	128,579.03	(156,604.30)	(5,205.56)	20,252.57	4,782,398.32	5.13%
Feb-26	4,782,398.32		55,382.76	178,982.06	(162,318.61)	(5,559.93)	20,586.87	4,869,471.47	5.13%
Mar-26	4,869,471.47		57,789.58	228,698.11	(153,683.31)	(5,832.28)	21,088.39	5,017,531.96	5.13%
Apr-26	5,017,531.96		69,376.95	407,548.78	(139,545.62)	(5,820.69)	22,345.57	5,371,436.95	5.13%
May-26	5,371,436.95	(186.92)	52,435.12	-	(129,621.29)	(6,231.76)	22,783.79	5,310,615.89	5.13%
Jun-26	5,310,615.89		79,843.98	506,433.25	(129,571.58)	(6,072.45)	23,666.11	5,784,915.20	5.13%
Jul-26	5,784,915.20		66,116.02	1,531,772.01	(134,869.55)	(6,135.56)	26,259.47	7,268,057.59	5.13%
Aug-26	7,268,057.59	1,585.13	61,085.73	845,871.56	(147,792.94)	(6,109.35)	32,687.38	8,055,385.10	5.13%
		2026 TOTALS	***1,608,478.16***	***5,445,513.10***	***(2,985,421.82)***	***(93,126.39)***	***437,038.23***		